

## COMMITTEE OF CONFERENCE SUBSTITUTE TO SR 845

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for state-wide and regional  
2 funding mechanisms for transportation purposes; to provide that an amount equal to the state  
3 sales and use tax collected on sales of motor fuels not otherwise exempted by general law  
4 shall be appropriated for any or all transportation purposes; to authorize the General  
5 Assembly to allocate and specify and direct the use of such funds by general law; to provide  
6 for a 1 percent regional local option sales and use tax for a specified period of time to fund  
7 specific transportation purposes on a regional basis; to provide for procedures, conditions,  
8 and limitations; to provide for other matters relative to the foregoing; to provide for the  
9 submission of this amendment for ratification or rejection; and for other purposes.

10 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

11  
12 The Constitution is amended in Article III, Section IX, Paragraph VI by revising  
13 subparagraph (b) as follows:

14 "(b)(1) An amount equal to all money derived from motor fuel taxes received by the state  
15 in each of the immediately preceding fiscal years, less the amount of refunds, rebates, and  
16 collection costs authorized by law, is hereby appropriated for the fiscal year beginning  
17 July 1, of each year following, for all activities incident to providing and maintaining an  
18 adequate system of public roads and bridges in this state, as authorized by laws enacted  
19 by the General Assembly of Georgia, and for grants to counties by law authorizing road  
20 construction and maintenance as provided by law authorizing such grants. Said sum is  
21 hereby appropriated for, and shall be available for, the aforesaid purposes regardless of  
22 whether the General Assembly enacts a general appropriations Act; and said sum need  
23 not be specifically stated in any general appropriations Act passed by the General  
24 Assembly in order to be available for such purposes. However, this shall not preclude  
25 the General Assembly from appropriating for such purposes an amount greater than the  
26 sum specified above for such purposes. The expenditure of such funds shall be subject  
27 to all the rules, regulations, and restrictions imposed on the expenditure of appropriations

1 by provisions of the Constitution and laws of this state, unless such provisions are in  
2 conflict with the provisions of this ~~paragraph~~ subparagraph. And provided, however, that  
3 the proceeds of the tax hereby appropriated shall not be subject to budgetary reduction.  
4 In the event of invasion of this state by land, sea, or air or in case of a major catastrophe  
5 so proclaimed by the Governor, said funds may be utilized for defense or relief purposes  
6 on the executive order of the Governor.

7 (2) Following a phase in period to be determined by the General Assembly by general  
8 law, an amount equal to the state sales and use tax collected on sales of motor fuels for  
9 the purpose of propelling motor vehicles on the public roads of this state not otherwise  
10 exempted by general law on January 1, 2008, shall be placed in a fund managed by the  
11 Department of Transportation that is designated solely for transportation purposes. This  
12 fund shall be appropriated by the direction of the General Assembly for all transportation  
13 purposes, which shall include but not be limited to roads, freight and passenger rail,  
14 bridges, airports, public transit, buses, seaports, and all accompanying infrastructure and  
15 services. The expenditure of such funds shall be subject to all the rules, regulations, and  
16 restrictions imposed on the expenditure of appropriations by provisions of the  
17 Constitution and laws of this state, unless such provisions are in conflict with the  
18 provisions of this subparagraph; provided, however, that the proceeds of the tax hereby  
19 appropriated shall not be subject to budgetary reduction and shall not be subject to the  
20 provisions of Article III, Section IX, Paragraph IV(c), relative to the lapsing of funds, or  
21 to any allocation or balancing of state and federal funds otherwise required by general  
22 law. In the event of invasion of this state by land, sea, or air or in case of a major  
23 catastrophe so proclaimed by the Governor, said funds may be utilized for defense or  
24 relief purposes on the executive order of the Governor."

## 25 SECTION 2.

26 The Constitution is amended by adding at the end of Article IX, Section IV thereof a new  
27 Paragraph V to read as follows:

28 "Paragraph V. ***Regional Local Option Transportation Tax.*** (a) The General Assembly  
29 is authorized to provide by general law for a 1 percent regional local option transportation  
30 sales and use tax to fund transportation purposes. Such general law shall provide for the  
31 manner and method of imposing the tax and shall provide for all of the following with  
32 respect to such tax:

33 (1) The duration and exemptions;

34 (2) The levy of such tax by the county governing authority participating in a special  
35 transportation district if approved in a referendum;

(3) The qualifying transportation purposes, which shall include but not be limited to roads, freight and passenger rail, bridges, airports, public transit, buses, seaports, and all accompanying infrastructure and services;

(4) The management and expenditure of the funds collected under any tax levied pursuant to this Paragraph by the Department of Transportation in cooperation with the counties and municipalities participating in the special transportation district;

(5) The creation of special transportation districts;

(6) That prior to calling for any referendum to levy the tax under this Paragraph, the regional commission, in cooperation with the Department of Transportation and the appropriate local governing authorities in the special transportation district in a process to be determined by the General Assembly by general law, shall develop a list of transportation purposes to be funded within the special transportation district;

(7) That all of the funds collected pursuant to levy of the tax under this Paragraph shall be spent on transportation purposes and projects in the special transportation district from which they were collected; and

(8) The items, if any, that shall be exempt from any tax levied under this Paragraph.

(b) Proceeds from any tax imposed under this Paragraph shall not be state funds but may be received by the Department of Transportation to be held until expended within a special transportation district. Any such proceeds received by the Department of Transportation shall not be subject to the provisions of Article III, Section IX, Paragraph IV(c), relative to the lapsing of funds, or to any allocation or balancing of state and federal funds otherwise required by general law.

(c) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count with respect to any general law limitation regarding the maximum amount of local sales and use taxes which may be levied in any jurisdiction in this state."

### SECTION 3.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to allow that all revenue  
( ) NO currently collected from motor fuel taxes be designated to fund  
transportation and to provide for communities and regions to solve their  
transportation problems through a referendum?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

- 1 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
- 2 become a part of the Constitution of this state.